

Town of North Smithfield  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 33,465,363	\$ -
Last Year's Levy Tax Collection	474,789	-
Prior Years Property Tax Collection	91,178	-
Interest & Penalty	232,478	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	197,190	-
Fines and Forfeitures	59,423	-
Investment Income	143,365	-
Departmental	637,936	-
Rescue Run Revenue	277,140	-
Police & Fire Detail	6,226	-
Other Local Non-Property Tax Revenues	191,376	-
Tuition	-	44,214
Impact Aid	-	-
Medicaid	-	274,289
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	143,469
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	748,390
MV Excise Tax Reimbursement	183,264	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	77,887	-
Library Construction Aid	-	-
Public Service Corporation Tax	154,320	-
Meals & Beverage Tax / Hotel Tax	309,502	-
LEA Aid	-	6,203,904
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	999,892	-
State Food Service Revenue	-	5,546
Incentive Aid	-	-
Property Revaluation Reimbursement	33,629	-
Other State Revenue	7,800	91,851
Motor Vehicle Phase Out	782,624	-
Other Revenue	9,766	401,663
Local Appropriation for Education	-	19,681,526
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<b>\$ 38,335,146</b>	<b>\$ 27,594,852</b>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>

Town of North Smithfield  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 392,299	\$ 412,367	\$ -	\$ 39,947	\$ 265,475	\$ -	\$ 854,723	\$ 196,766	\$ 1,924,075
Compensation - Group B	-	-	-	-	-	-	-	-	26,867
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	374	890	-	-	-	-	71,317	2,042	303,060
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	53,011	84,817	-	-	42,409	-	159,033	21,204	302,214
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	10,602
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	2,538	4,842	-	-	2,421	-	9,567	1,210	16,341
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	605
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	15,465	31,614	-	3,056	20,515	-	70,865	16,479	168,760
Life Insurance	3,189	5,102	-	-	2,551	-	9,567	1,276	17,858
State Defined Contribution- Group A	4,088	3,976	-	-	2,409	-	5,933	906	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	448
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	22,770	22,144	-	-	13,420	-	42,070	5,044	369,491
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	2,493
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	73,493	17,111	10,000	3,718	1,300	-	26,902	-	36,312
Materials/Supplies	3,439	2,647	-	5,327	558	-	42,543	44,223	33,643
Software Licenses	-	24,598	-	24,384	4,657	-	-	-	15,049
Capital Outlays	249,248	18,000	-	5,788	13,510	-	177,817	3,500	83,042
Insurance	252,997	-	-	-	-	-	-	-	-
Maintenance	2,663	3,137	-	453	2,228	-	15,004	17,734	3,950
Vehicle Operations	-	107	-	-	420	-	96,613	10,944	83,943
Utilities	68,557	-	-	-	1,197	-	19,569	6,822	28,475
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	123,318	-	-
Revaluation	-	67,649	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	13,669	-	-
Trash Removal & Recycling	-	-	-	-	-	-	602,000	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	7,171	-	-	-	-	-	-	-	-
Other Operation Expenditures	59,961	23,434	-	883	1,330	444,372	312,865	155	113,109
Tipping Fees	-	-	-	-	-	-	170,897	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,211,262</b>	<b>\$ 722,433</b>	<b>\$ 10,000</b>	<b>\$ 83,557</b>	<b>\$ 374,400</b>	<b>\$ 444,372</b>	<b>\$ 2,824,270</b>	<b>\$ 328,305</b>	<b>\$ 3,540,337</b>

Town of North Smithfield  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ 170,648	\$ 90,742	\$ -	\$ -	\$ -	\$ 4,347,041	\$ 12,064,007
Compensation - Group B	-	-	-	-	-	-	26,867	1,402,778
Compensation - Group C	-	-	-	-	-	-	-	2,312,256
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	3,010	1,364	-	-	-	382,056	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	27,078
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	-	21,204	10,602	-	-	-	694,494	1,326,228
Active Medical Insurance- Group B	-	-	-	-	-	-	10,602	160,314
Active Medical Insurance- Group C	-	-	-	-	-	-	-	621,512
Active Dental insurance- Group A	-	1,210	605	-	-	-	38,735	125,996
Active Dental Insurance- Group B	-	-	-	-	-	-	605	12,163
Active Dental Insurance- Group C	-	-	-	-	-	-	-	42,422
Payroll Taxes	-	11,984	7,046	-	-	-	345,784	393,388
Life Insurance	-	1,276	638	-	-	-	41,456	66,297
State Defined Contribution- Group A	-	898	579	-	-	-	18,788	299,579
State Defined Contribution - Group B	-	-	-	-	-	-	448	23,422
State Defined Contribution - Group C	-	-	-	-	-	-	-	19,735
Other Benefits- Group A	-	-	-	-	-	-	-	103,772
Other Benefits- Group B	-	-	-	-	-	-	-	66,290
Other Benefits- Group C	-	-	-	-	-	-	-	117,214
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	5,000	3,226	-	-	-	483,164	1,601,856
State Defined Benefit Pension - Group B	-	-	-	-	-	-	2,493	165,069
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	111,357
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	-	-	115	-	-	-	168,952	4,550,535
Materials/Supplies	-	1,395	2,902	-	-	-	136,677	523,613
Software Licenses	-	-	-	-	-	-	68,687	68,768
Capital Outlays	121,747	-	-	-	-	-	672,652	75,031
Insurance	-	-	-	-	-	-	252,997	126,073
Maintenance	-	-	2,247	-	-	-	47,415	222,497
Vehicle Operations	45,349	-	5,205	-	-	-	242,580	81,722
Utilities	-	-	6,357	-	-	-	130,977	680,906
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	123,318	-
Revaluation	-	-	-	-	-	-	67,649	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	13,669	-
Trash Removal & Recycling	-	-	-	-	-	-	602,000	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	7,171	-
Other Operation Expenditures	2,946,042	-	29,310	-	-	-	3,931,462	72,755
Tipping Fees	-	-	-	-	-	-	170,897	-
Local Appropriation for Education	-	-	-	19,681,526	-	-	19,681,526	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	793,906	-	793,906	-
Municipal Debt- Interest	-	-	-	-	180,424	-	180,424	-
School Debt- Principal	-	-	-	-	1,995,839	-	1,995,839	-
School Debt- Interest	-	-	-	-	918,255	-	918,255	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	29,548
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	1,393
OPEB Contribution- Total	-	-	-	-	-	475,096	475,096	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,113,138</b>	<b>\$ 216,625</b>	<b>\$ 160,939</b>	<b>\$ 19,681,526</b>	<b>\$ 3,888,423</b>	<b>\$ 475,096</b>	<b>\$ 37,074,682</b>	<b>\$ 27,495,573</b>

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	33,755	155,630
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<b>\$ 33,755</b>	<b>\$ 155,630</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>1,226,709</b>	<b>(56,351)</b>
<b>Fund Balance1- beginning of year</b>	<b>\$7,348,811</b>	<b>\$2,540,388</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	1	(1)
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>7,348,812</b>	<b>2,540,387</b>
Rounding	-	-
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 8,575,521</b>	<b>\$ 2,484,036</b>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of North Smithfield  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Municipal  
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 7,348,811	-	\$ 7,348,811	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>Misc. adjustments made for fiscal 2018</i>						1	-	1	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 7,348,812</u>	<u>-</u>	<u>\$ 7,348,812</u>	
General Fund	\$ 38,335,146	\$ -	\$ 17,393,156	\$ 19,715,281	\$ 1,226,709	\$ 7,348,812	\$ -	\$ 7,348,812	\$ 8,575,521
<b>Totals per audited financial statements</b>	<u>\$ 38,335,146</u>	<u>\$ -</u>	<u>\$ 17,393,156</u>	<u>\$ 19,715,281</u>	<u>\$ 1,226,709</u>	<u>\$ 7,348,812</u>	<u>\$ -</u>	<u>\$ 7,348,812</u>	<u>\$ 8,575,521</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
School appropriation to education reflected in financing use in audit but reflected as expenditure in MTP-2	\$ -	\$ -	\$ 19,681,526.00	\$ (19,681,526.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 38,335,146</u>	<u>\$ -</u>	<u>\$ 37,074,682</u>	<u>\$ 33,755</u>	<u>\$ 1,226,709</u>	<u>\$ 7,348,812</u>	<u>\$ -</u>	<u>\$ 7,348,812</u>	<u>\$ 8,575,521</u>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of North Smithfield  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance1 - per MTP-2 at June 30, 2018</b>						\$ 2,540,388	-	\$ 2,540,388	
<i>Misc. adjustments made for fiscal 2018</i>						(1)	-	(1)	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 2,540,387</u>	-	<u>\$ 2,540,387</u>	
School Unrestricted Fund	\$ 7,928,465	\$ 19,681,526	\$ 27,529,295	\$ 155,630	\$ (74,934)	\$ 2,468,997	\$ -	\$ 2,468,997	\$ 2,394,063
Food Service Special Revenue Fund1	485,020	-	472,636	-	12,384	66,897	-	66,897	79,281
SBA School Capital Project Fund	-	-	-	-	-	-	-	-	-
School Special Revenue Funds	841,463	-	835,264	-	6,199	4,493	-	4,493	10,692
<b>Totals per audited financial statements</b>	<u>\$ 9,254,948</u>	<u>\$ 19,681,526</u>	<u>\$ 28,837,195</u>	<u>\$ 155,630</u>	<u>\$ (56,351)</u>	<u>\$ 2,540,387</u>	<u>\$ -</u>	<u>\$ 2,540,387</u>	<u>\$ 2,484,036</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	\$ (1,341,622)	\$ -	\$ (1,341,622)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Appropriation to education reflected in financing source in audit but reflected as revenue in MTP	19,681,526	(19,681,526)	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 27,594,852</u>	<u>\$ -</u>	<u>\$ 27,495,573</u>	<u>\$ 155,630</u>	<u>\$ (56,351)</u>	<u>\$ 2,540,387</u>	<u>\$ -</u>	<u>\$ 2,540,387</u>	<u>\$ 2,484,036</u>
<b><u>Reconciliation from MTP2 to UCOA</u></b>									
Use of fund balance reported as revenue in UCOA file	<u>147,932</u>		<u>-</u>						
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 27,742,784</u>		<u>\$ 27,495,573</u>						

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.